

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 99-9

ANNUAL INSTRUCTIONS--SCHOOL DISTRICTS

Section 17561 of the Government Code provides for the reimbursement of state mandated costs. Enclosed is information for updating the Mandated Cost Manual for Schools. The manual contains all forms and instructions that are necessary for schools to file 1999-2000 annual claims with the State Controller's Office.

Estimated claims for costs to be incurred during the 1999-2000 fiscal year and reimbursement claims detailing the costs actually incurred in the 1998-99 fiscal year must be filed with the State Controller's Office. Claims must be delivered or postmarked on or before January 18, 2000. If the reimbursement claim is filed after the deadline, but by January 15, 2001, the approved claim will be reduced by a late penalty of 10%, not to exceed \$1,000. In order for a claim to be considered properly filed, the claim must include supporting documentation as specified in the instructions to substantiate the costs claimed. In addition, the claimant must explain the functions performed by each employee for whom costs were claimed. Claims will not be accepted if filed more than one year after the deadline, or without supporting documentation.

Amounts appropriated for payment of program costs are shown on page 5 under "Appropriations for State Mandated Cost Programs--1999-2000 Fiscal Year." The fiscal years for which costs can be claimed for a mandated cost program are shown on pages 6 and 7, under "Reimbursable State Mandated Costs Programs." To prepare 1999-2000 estimated claims and 1998-1999 reimbursement claims, forms in the manual should be duplicated to meet the district's filing requirements.

Claims should be rounded to the nearest dollar. For each program, submit a signed original and a copy of form FAM-27, and a copy of all other forms and supporting documents to:

Address, if delivery by:
U.S. Postal Service

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivery by:
Other delivery services

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MINIMUM CLAIM COST

Government Code section 17564(a) provides that no claim or payment shall be made pursuant to section 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the district, may submit a combined claim in excess of \$200 on behalf of the districts within the county, even if an individual district's claim does not exceed \$200. The combined claim must show the individual claim costs for each school

district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A school district may withdraw from the combined claim by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim.

ESTIMATED CLAIMS

Unless otherwise specified in the claiming instructions, claimants do not have to provide cost schedules and supporting documents with the estimated claim if the estimated amount does not exceed the prior fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the prior fiscal year's actual costs by more than 10%, the claimant must complete claim forms as specified for the program and explain the reason for increased costs. If the explanation to support the higher estimate is not provided with the claim, the claim will automatically be adjusted to 110% of the prior fiscal year's actual costs.

1999-2000 PROGRAM UPDATES

Ch. 486/75 Mandate Reimbursement Process

Ch. 486/75, Mandate Reimbursement Process, provides reimbursement for the cost of: (1) preparing and presenting successful test claims, and (2) preparing and submitting successful reimbursement claims to the State Controller's Office. With respect to preparing and submitting claims to the State Controller's Office, the 1999 State Budget Act (Chapter 50, Statutes of 1999), imposed in the 1999-2000 fiscal year the same limitations as those imposed since the 1995-96 fiscal year. Limitations on reimbursement for independent contractor costs are as follows:

"If a local agency or school district contracts with an independent contractor for the preparation and submission of reimbursement claims, the costs reimbursable by the state for that purpose shall not exceed the lesser of (1) 10 percent of the amount of the claims prepared and submitted by the independent contractor, or (2) the actual costs that would necessarily have been incurred for that purpose if performed by employees of the local agency or school district.

The maximum amount of reimbursement provided (in the above provision) may be exceeded only if the local agency or school district establishes, by appropriate documentation, that the preparation and submission of these claims could not have been accomplished without the incurring of the additional costs claimed by the local agency or school district."

In addition, the Commission on State Mandates removed the \$90 hourly rate cap on contracted services, and provides reimbursement for the cost of participation in workshops convened by the Commission. The Controller's Office will reimburse contracted services cost that is determined to be reasonable and not excessive.

Updates of Rates and Factors

The following are rates to be used for filing 1998-99 reimbursement claims. The 1998-99 rates are computed by adjusting the 1997-98 rates by changes in the Implicit Price Deflator (IPD) as determined by the State Department of Finance's report of July 29, 1999, *Cost of Goods and Services to Governmental Agencies*. The estimated change in the IPD for 1998-99 is 1.6%. For preparing the 1999-2000 estimated claims, districts may use the program's 1998-99 rate or increase the 1998-99 rate by the estimated 1999-2000 IPD change of 2.3% to determine 1999-2000 estimated claim amounts.

--Ch. 448/75 Annual Parent Notification

The 1998-99 unit rate is \$0.0571 per page of printed notification material distributed to parents and guardians.

--Ch. 961/75 Collective Bargaining

The 1998-99 GNP Deflator factor for adjusting the 1974-75 Winton Act cost is 2.956.

--Ch. 1177/76 Immunization Records

The 1998-99 unit rate is \$4.63 per new entrant (K-12). A new entrant does not include a student previously enrolled in a school within the State of California.

Payment of the cost of immunization records for 1992-93 and subsequent fiscal years are made pursuant to the State Mandates Apportionment System to those school districts with an established base year entitlement. An entitlement amount is determined by the State Controller's Office by averaging the district's actual costs [from reimbursement claims filed] for 1989-90, 1990-91, and 1991-92, or any three consecutive fiscal years thereafter, adjusted by changes in the IPD. The amount of apportionment the district receives for 1992-93 and subsequent fiscal years is the base year entitlement amount adjusted by annual changes in IPD and workload. "Workload" means change in the district's average daily attendance from the previous fiscal year.

Once the district has filed actual costs for 1989-90, 1990-91, and 1991-92, or any three consecutive fiscal years thereafter, no further filing of claims is necessary. The claimant will automatically receive an annual payment by November 30 of each fiscal year. A district without an established entitlement amount must continue to file reimbursement claims until three consecutive fiscal years of costs are available to compute a base year cost.

--Ch. 668/78 Pupil Exclusions

The 1998-99 unit cost reimbursement is \$0.1675 per page for the cost of including specific information in the notice of pupil exclusion to the parents or guardian. The unit cost rate covers all costs (direct and indirect) of performing activities required by subparagraph (2), (3), and (4), of Education Code Section 48213.

--Ch. 1347/80 Scoliosis Screening

The 1998-99 unit cost reimbursement is \$5.56 per student screened. The unit cost rate covers all costs (direct and indirect), incurred including activities for, but not limited to, parent notification, screening, re-screening, referral and follow-up, record keeping, and administration of the program.

--Ch. 498/83 Notification of Truancy

The 1998-99 unit cost reimbursement is \$11.70 per initial truancy notification. The unit cost covers all costs (direct and indirect), including, but not limited to, identifying the truant pupil, preparing and distributing by mail or other methods of notification to parents/guardians, and associated record keeping.

--Ch. 498/83 Increased Graduation Requirements

The 1998-99 maximum reimbursement hourly rate for contract services is \$100.04. Staffing cost reimbursement is limited to salary and other remuneration differentials, if any, of a science teacher, and the cost of lab assistants or special training aids required by a science class. The addition of science classes should have resulted in offsetting savings due to a corresponding reduction of non-science classes.

--Ch. 87/86 Schoolsite Discipline Rules

The 1998-99 unit reimbursement rates for school types are as follows:

Fiscal Years	Elementary Schools	Middle/ Junior High	High Schools	Other Schools
1998-99	0.2234	0.2792	0.3909	0.3909

FINAL FILING DEADLINE FOR 1997-98 FISCAL YEAR CLAIMS

The final filing deadline for 1997-98 reimbursement claims is January 18, 2000. A late penalty of 10% of the approved claim not to exceed \$1,000 must be applied to 1997-98 claims filed after January 15, 1999. Claims filed after January 18, 2000, will not be accepted.

APPROPRIATIONS FOR STATE MANDATED COST PROGRAMS-- 1999-2000 FISCAL YEAR

Source of State Mandated
Amounts

Cost Appropriations	Programs	Appropriated
---------------------	----------	--------------

Chapter 50/99, Item 6110-295-0001

(1)	Chapter 448/75	Annual Parent Notification	\$1,901,000
(2)	Chapter 77/78	Absentee Ballots	582,000
(3)	Chapter 87/86	School Discipline Rules	1,288,000
(4)	Chapter 160/93	School District of Choice	888,000
(5)	Chapter 161/93	Intradistrict Attendance	2,276,000
(6)	Chapter 172/86	Interdistrict Attendance	1,008,000
(7)	Chapter 172/86	Interdistrict Attendance: Parent's Employment	911,000
(8)	Chapter 486/75	Mandate Reimbursement Process	7,110,000
(9)	Chapter 498/83	Increased Graduation Requirements	3,863,000
(10)	Chapter 498/83	Notification of Truancy	5,753,000
(11)	Chapter 624/92	School Bus Safety	704,000
(12)	Chapter 641/86	Open Meetings Act	2,013,000
(13)	Chapter 781/92	Charter Schools	701,000
(14)	Chapter 799/80	PERS Increased Death Benefits	728,000 ¹
(15)	Chapter 818/91	AIDS Prevention Instruction	4,044,000
(16)	Chapter 961/75	Collective Bargaining	32,741,000
(17)	Chapter 965/77	Pupil Classroom Suspension	4,400,000
(18)	Chapter 1208/76	Pupil Health Screenings	3,291,000
(19)	Chapter 1423/84	Juvenile Court Records II	189,000
(20)	Chapter 1107/84	Removal of Chemicals	1,513,000
(21)	Chapter 1117/89	Law Enforcement Agency Notification	1,275,000
(22)	Chapter 1176/77	Immunization Records	4,411,000
(23)	Chapter 1253/75	Expulsion Transcripts	8,000
(24)	Chapter 1284/88	Parent Classroom Visits	231,000
(25)	Chapter 1306/89	Notification to Teachers of Pupil Expulsion	1,902,000
(26)	Chapter 1347/80	Scoliosis Screening	2,205,000
(27)	Chapter 1398/74	PERS-Unused Sick Leave Credits	3,011,000 ¹
(28)	Chapter 1607/84	School Crimes Reporting	1,798,000
(29)	Chapter 1659/84	Emergency Procedures: Earthquake and Disasters	7,212,000
(30)	Chapter 975/95	Physical Performance Tests	<u>642,000</u>
	Total Appropriations, Item 6110-295-001		\$98,599,000

Item 6870-295-0001

Chapter 1/84	Health Fee Elimination	<u>1,691,000</u>
--------------	------------------------	------------------

GRAND TOTAL APPROPRIATIONS	<u>\$100,290,000</u>
----------------------------	----------------------

¹ Funds appropriated in lines 14 and 27 are for transfer to the Public Employees' Retirement System for reimbursement of costs incurred pursuant to Chapter 799/80 and Chapter 1398/74.

REIMBURSABLE STATE MANDATED COSTS PROGRAMS

Claims for the following State mandated cost programs may be filed with the State Controller's Office. The "X"s indicate the fiscal year for which a claim may be filed.

1998-99 Reimburse- ment Claims	1999-00 Estimated Claims	<u>School Districts and County Offices of Education</u>		
X	X	Chapter	448/75	Annual Parent Notification
X	X	Chapter	486/75	Mandate Reimbursement Process
X	X	Chapter	961/75	Collective Bargaining
X	X	Chapter	1184/75	Habitual Truants
X	X	Chapter	1253/75	Expulsion Transcripts
X	X	Chapter	1253/75	Pupil Suspensions, Expulsions, and Expulsion Appeals
X	X	Chapter	1208/76	Pupil Health Screenings
X	X	Chapter	965/77	Pupil Classroom Suspension
X	X	Chapter	1176/77	Immunization Records
X	X	Chapter	77/78	Absentee Ballots
X	X	Chapter	668/78	Pupil Exclusions
X	X	Chapter	1347/80	Scoliosis Screening
X	X	Chapter	498/83	Increased Graduation Requirements
X	X	Chapter	498/83	Notification of Pupil Truancy
X	X	Chapter	1107/84	Removal of Chemicals
X	X	Chapter	1423/84	Juvenile Court Records II
X	X	Chapter	1600/84	School Crimes Reporting
X	X	Chapter	1659/84	Emergency Procedures: Earthquake and Disasters
X	X	Chapter	87/86	School Discipline Rules
X	X	Chapter	172/86	Interdistrict Attendance
X	X	Chapter	172/86	Interdistrict Attendance: Parent Employment
X	X	Chapter	641/86	Open Meetings Act
X	X	Chapter	1284/88	Parent Classroom Visits
X	X	Chapter	1117/89	Law Enforcement Agency Notification
X	X	Chapter	1306/89	Notification to Teacher: Pupil Expulsion
X	X	Chapter	1463/89	School Accountability Report Cards
X	X	Chapter	818/91	AIDS Prevention Instruction
X	X	Chapter	624/92	School Bus Safety
X	X	Chapter	781/92	Charter Schools
X	X	Chapter	1249/92	Threats Against Peace Officers
X	X	Chapter	160/93	School District of Choice: Transfers and Appeals
X	X	Chapter	161/93	Intradistrict Attendance
X	X	Chapter	98/94	Caregiver Affidavits
X	X	Chapter	783/95	Investment Reports
X	X	Chapter	975/95	Physical Performance Tests
X	X	Chapter	778/96	American Government Course Document Requirements

REIMBURSABLE STATE MANDATED COSTS PROGRAMS (continued)

1998-99 Reimburse- ment Claims	1999-00 Estimated Claims
--------------------------------------	--------------------------------

Community College Districts

X	X	Chapter 486/75	Mandate Reimbursement Process
X	X	Chapter 961/75	Collective Bargaining
X	X	Chapter 77/78	Absentee Ballots
X	X	Chapter 1/84	Health Fee Elimination
X	X	Chapter 641/86	Open Meetings Act
X	X	Chapter 1249/92	Threats Against Peace Officers
X	X	Chapter 783/95	Investment Reports

NEW CLAIMING INSTRUCTIONS ON THE HORIZON

Claiming instructions for the following mandated programs will be placed on the Controller's web site in the near future. The parameters and guidelines (P's & G's) for these programs have recently been adopted, or are pending adoption by the Commission on State Mandates. This office will place these instructions on the web site within 60 days of receiving the P's and G's from the Commission.

- School Bus Safety II, Ch. 831/94
- Pupil Residency Verification and Appeals, Ch. 309/95
- Criminal Background Checks, Ch. 589/97

AUDIT OF COSTS

All claims submitted to the State Controller's Office are reviewed to determine if costs are related to the mandate, costs are reasonable and not excessive, and the claim was prepared in accordance with the claiming instructions. If any adjustments are made to a claim, a "Notice of Claim Adjustment" will be mailed within 30 days after payment of the claim. The notice will specify the claim component adjusted, the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the State Controller's Office as deemed necessary. Accordingly, documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended. Claim documentation shall be made available to the State Controller's Office on request.

RETENTION OF CLAIMING INSTRUCTIONS

Claiming instructions and forms in this package should be retained permanently in the School Mandated Cost Manual for future reference and use in filing claims. The forms should be duplicated to meet your filing requirements. Each year, the State Controller's Office will place on its web site www.sco.ca.gov/ard/local/locreim/index/htm updated forms and any other information or instructions claimants may need to file claims. Each vertical line next to the page

margin indicates the place where a revision was made to the instructions or form. When the costs of a new program are claimable, instructions to claim these costs will be placed on the web site.

If you have any questions concerning mandated cost reimbursements, please write to us at the address listed for filing claims, e-mail to **jyee@sco.ca.gov**, or call the Local Reimbursements Section at (916) 323-3258.

**MANDATED COST MANUAL
FOR SCHOOLS**

**REVISION
OCTOBER 1999**

REMOVE	INSERT
Table of Contents (Revised 10/98)	Table of Contents (Revised 10/99)
Ch. 448/75 Annual Parent Notification, form APN-1 (Revised 10/98)	Ch. 448/75 Annual Parent Notification, form APN-1 (Revised 10/99)
Ch. 486/75 Mandate Reimbursement Process, pages 1 through 6 (Revised 9/97)	Ch. 486/75 Mandate Reimbursement Process, pages 1 through 6 (Revised 10/99)
Ch. 961/75 Collective Bargaining, form CB-1 (Revised 10/98)	Ch. 961/75 Collective Bargaining, form CB-1 (Revised 10/99)
Ch. 1176/77 Immunization Records, form IR-1 (Revised 10/98)	Ch. 1176/77 Immunization Records, form IR-1 (Revised 10/99)
Ch. 668/78 Pupil Exclusion, form PE-2.1 (New 4/98)	Ch. 668/78 Pupil Exclusion, form PE-2.1 (Revised 10/99)
Ch. 1347/80 Physical Examination for Scoliosis, form PES-1 (Revised 10/98)	Ch. 1347/80 Physical Examination for Scoliosis, form PES-1 (Revised 10/99)
Ch. 498/83 Graduation Requirements, form GR-2 (Revised 10/98)	Ch. 498/83 Graduation Requirements, form GR-2 (Revised 10/99)
Ch. 498/83 Notification of Truancy, form NOT-1 (Revised 10/98)	Ch. 498/83 Notification of Truancy, form NOT-1 (Revised 10/99)
Ch. 87/86 Schoolsite Discipline Rules, form SDR-1 (Revised 10/98)	Ch. 87/86 Schoolsite Discipline Rules, form SDR-1 (Revised 10/99)

TABLE OF CONTENTS

SECTION 1 General Claiming Instructions

Filing a Claim

SECTION 2 State Mandated Cost Programs

Chapter/Statutes Program Names

448/75	Annual Parent Notification
486/75	Mandate Reimbursement Process
961/75	Collective Bargaining
1184/75	Habitual Truant
1253/75	Expulsion of Pupils
1253/75	Pupil Suspensions, Expulsions, and Expulsion Appeals
1208/76	Pupil Health Screenings
965/77	Pupil Classroom Suspension: Counseling
1176/77	Immunization Records
77/78	Absentee Ballots
668/78	Pupil Exclusions
1347/80	Scoliosis Screening
498/83	Graduation Requirements
498/83	Notification of Truancy
1/84	Health Fee Elimination
1107/84	Removal of Chemicals
1423/84	Juvenile Court Notices II
1607/84	School Crimes Statistics Reporting and Validation
1659/84	Emergency Procedures: Earthquake & Disasters
87/86	Schoolsite Discipline Rules
172/86	Interdistrict Attendance Permits
172/86	Interdistrict Transfer Request: Parent's Employment
641/86	Open Meetings Act
1284/88	Parent Classroom Visits
1117/89	Law Enforcement Agency Notification
1306/89	Notice to Teachers: Pupils Subject to Suspension or Expulsion
1463/89	School Accountability Report Cards
818/91	AIDS Prevention Instruction
624/92	School Bus Safety
781/92	Charter Schools
1249/92	Threats Against Peace Officers
160/93	School District of Choice: Transfers and Appeals
161/93	Intradistrict Attendance
98/94	Caregiver Affidavits
783/95	Investment Reports
975/95	Physical Performance Tests
778/96	American Government Course Document Requirement

SECTION 3 Appendix

- A State Mandate Apportionment System
- B State of California Travel Expense Guidelines
- C Government Code, Sections 17500 - 17616

MANDATED COSTS ANNUAL PARENT NOTIFICATION CLAIM SUMMARY				FORM APN-1	
(01) Claimant	(02) Type of Claim Fiscal Year Reimbursement <input style="width: 50px;" type="text"/> Estimated <input style="width: 50px;" type="text"/> 19__/19__				
(03) Uniform Cost Allowance: Indicate the following for the fiscal year of claim:					
	(a)	(b)	(c)	(d)	
	Per Page Reimbursement Rate	Specified Number of Pages	Sets Distributed or ADE or ADA	Total (a) x (b) x (c)	
Use this line for computing the cost.					
(04) Total Cost					
Cost Reduction					
(05) Less: Offsetting Savings, if applicable					
(06) Less: Other Reimbursements, if applicable					
(07) Total Claimed Amount [Line (04)(d) - {line (05) + line (06)}]					

ANNUAL PARENT NOTIFICATION CLAIM SUMMARY Instructions	FORM APN-1
--	-----------------------------

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form APN-1 must be filed for a reimbursement claim. Do not complete form APN-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form APN-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) (a) Enter the unit rate per page for reimbursement of the cost of the annual parent notification/application from the rates listed below.

Fiscal Years	Unit Rate Per Page
1992/93	\$ 0.0500
1993/94	0.0500
1994/95	0.0512
1995/96	0.0527
1996/97	0.0541
1997/98	0.0561
1998/99	0.0571

(b) Enter the specified number of pages from the table on page 6 of the text for the fiscal year of claim.

(c) Enter the number of sets of notifications/applications or the actual district enrollment (ADE) at the time of distribution or the district's annual average daily attendance (ADA).

(d) Enter the product of column (a) times (b) times (c).

(04) Enter the total from line (03), column (d).

(05) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(06) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source (i.e., service fees collected, federal funds, other state funds, etc.,) which reimbursed any portion of the mandated cost program. Submit a detailed schedule of the reimbursement sources and amounts.

(07) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (05), and Other Reimbursements, line (06), from Total Cost, line (04)(d). Enter the remainder of this line and carry the amount forward to form FAM-27, line (07), for the Estimated Claim, or line (13), for the Reimbursement Claim.

Mandate Reimbursement Process

1. Summary of Chapter 486/75 and 1459/84

Chapter 486, Statutes of 1975, established the Board of Control's authority to hear and make determinations on claims submitted by local governments that allege costs mandated by the State. In addition, Chapter 486/75 contains provisions authorizing the State Controller's Office to receive, review, and pay reimbursement claims for mandated costs submitted by local governments.

Chapter 1459, Statutes of 1984, created the Commission on State Mandates, which replaced the Board of Control with respect to hearing mandated cost claims. This law established the "sole and exclusive procedure" by which a local agency is allowed to claim reimbursement as required by Section 6 of Article XIII B of the California Constitution for State Mandates under Government Code Section 17552.

Together these laws establish the process by which local agencies are to receive reimbursement for state mandated programs. As such, they prescribe the procedures that must be followed before mandated costs are to be recognized. They also dictate reimbursement activities by requiring local agencies to file claims according to instructions issued by the State Controller's Office.

On March 27, 1986, the Commission on State Mandates determined that Chapter 486, Statutes of 1975, and Chapter 1459, Statutes of 1984, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code Section 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district, county office of education, or community college district that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. To determine if funding is available for the current fiscal year refer to the schedule, "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in October of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

A claim for reimbursement or an estimate must exceed \$200 per year. However, a county as fiscal agent for the school district, may submit a combined claim in excess of \$200 on behalf of districts within the county even if the individual district's claim does not exceed \$200. The combined claim must show the individual claim costs for each district. Once a combined claim is filed, all subsequent claims for the same mandate must be filed in a combined form. A school district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office, of its intent to file a separate claim at least 180 days prior to the deadline for filing a claim.

5. Filing Deadline

- A. Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim must be filed with the State Controller's Office and postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.
- B. After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year regardless whether the payment was more or less than the actual costs. If the school district fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the district may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. (See item 3 above).

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which the costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim will be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Activities

Eligible claimants will be reimbursed for costs incurred in the filing of successful test claims and reimbursement claims. The purpose of a test claim is to establish that local governments (counties, cities, school districts, special districts, etc.,) cannot be made financially whole unless all state mandated costs, both direct and indirect, are reimbursed. Since local costs would not have been incurred for test claims and reimbursement claims but for implementing state imposed mandates, all resulting costs are recoverable.

A. Test Claims

All costs of successful test claims presented to the Commission on State Mandates are reimbursable, including unsuccessful test claims if an adverse Commission ruling is later reversed as a result of a court order. The following costs would be reimbursable:

Accumulated costs (current and prior years) for presenting a test claim which was successful shall be claimed in the fiscal year in which the Commission determines a reimbursable mandate exists for the program. After a successful test claim, costs incurred for developing parameters and guidelines, and necessary cost data for the program shall be claimed in the fiscal year in which costs were incurred.

(1) Preparing and Presenting Test Claims

The costs of preparing and presenting test claims to the Commission and the additional costs of litigation, if an unsuccessful test claim is later revised by a court order.

(2) Developing Parameters and Guidelines

The costs of developing parameters and guidelines for the successful test claim.

(3) Collection of Cost Data

The collection of cost data to determine the statewide impact of the successful test claim.

(4) Drafting Claiming Instructions

The costs of assisting the State Controller's Office in drafting the required claiming instructions.

B. Reimbursement Claims**(1) Preparation of the Claim**

All costs incurred for the preparation and submission of successful reimbursement claims to the State Controller's Office are claimable.

(2) Classes for Claim Preparation

The costs of attending classes designed to assist the claimant in identifying and correctly preparing the required documentation for a specific mandate are reimbursable. Allowable costs include, but are not limited to, salaries and benefits, transportation, registration fees and per diem.

Please note that costs of preparing and submitting reimbursement claims should be claimed in the fiscal year in which costs were incurred rather than in the fiscal year of the program cost.

For example, the initial filing deadline for Chapter 1117/84, Airport Land Use, for the increased costs incurred in the 1985/86 through 1988/89 fiscal years was May 15, 1990. The costs would be incurred in the 1989/90 fiscal year to prepare and file reimbursement claims for all four fiscal years. Therefore, the costs should be identified in the 1989/90 Mandate Reimbursement Process claim.

C. Incorrect Reduction Claims

If a claimant files a successful appeal with the Commission on State Mandates regarding the incorrect reduction of a claim and the Commission rules for the claimant, the following costs are reimbursable:

(1) Preparation of the Claim

All costs incurred for the preparation and submission of a claim to the State Controller's Office.

(2) Presentation to the Commission

The costs of presenting a successful incorrect reduction claim to the Commission.

Accumulated costs (current and prior years) to present a successful incorrect reduction claim shall be claimed in the fiscal year in which the Commission determined that the claim was incorrectly reduced.

7. Reimbursement Limitations

- ~~A. Legal costs not exceeding \$90 per hour will be considered reimbursable, subject to proper documentation. Any amount exceeding \$90 per hour will be subject to review and subsequent approval by the State Controller.~~
- B. Reimbursement limitation for independent contractor costs is detailed under Item 8.A.(3)(a) of these claiming instructions for the preparation and submission of reimbursement claims.
- C. Any offsetting savings or reimbursement the claimant received from any source (e.g. federal, state grants, foundations, etc.) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram, "Illustration of Claim Forms," provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms MRP-1 and MRP-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be placed on the Internet for immediate access by claimants.

A. Form MRP-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form MRP-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

1) Salaries and Benefits

Identify the employee(s) and/or show the classification of each employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate, and related fringe benefits.

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g. annual leave, sick leave) and the employer's contribution to social security, pension plans, insurance, and workers' compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities that the employee performs. However, benefit rates must be itemized.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

2) Materials and Supplies

Only expenditures that can be identified as a direct result of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies that are not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

3) Contract Services

Costs incurred for contract services and/or legal counsel that assist in the preparation, submission, and/or presentation of claims are recoverable.

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

Limitation on reimbursement for independent contractor costs for the preparation and submission of reimbursement claims.

- (a) If a school district contracts with an independent contractor for the preparation and submission of reimbursement claims, the costs reimbursable by the state for that purpose shall not exceed the lesser of (1) 10 percent of the amount of the claims prepared and submitted by the independent contractor, or (2) the actual costs that would necessarily have been incurred for that purpose if performed by employees of the school district.

The maximum amount of reimbursement provided for an independent contractor may be exceeded only if the school district establishes, by appropriate documentation and governing board certification, that the preparation and submission of these claims could not have been accomplished without the incurring of the additional costs claimed by the school district.

- (b) Costs incurred for contract services and/or legal counsel that assist in the preparation, submission, and/or presentation of claims are recoverable within the limitations imposed under (a). above. Provide copies of the invoices and/or claims that were paid. For the preparation and submission of claims pursuant to Government Code Sections 17561 and 17564, submit an estimate of the actual costs that would have been incurred for that purpose if performed by employees of the school district. This cost estimate is to be certified by the governing body or its designee.

If reimbursement is sought for independent contractor costs that are in excess of **[Test (1)]** ten percent of the claims prepared and submitted by the independent contractor or **[Test (2)]** the actual costs that necessarily would have been incurred for that purpose if performed by employees of the school district, appropriate documentation must be submitted to show that the preparation and submission of these claims could not have been accomplished without the incurring of the additional costs claimed by the district. Appropriate documentation includes the record of dates and time spent by staff of the contractor for the preparation and submission of claims on behalf of the school district, the contractor's billed rates and an explanation of reasons for exceeding Test (1) and/or Test (2). In the absence of appropriate documentation, reimbursement is limited to the lesser of Test (1) and/or Test (2). No reimbursement shall be permitted for the cost of contracted services without the submission of an estimate of actual costs by the district.

4) Training

(a) Classes

Include the cost of classes designed to assist the claimant in identifying and correctly preparing state required documentation for specific reimbursable mandates. Such cost includes, but is not limited to, salaries and benefits, transportation, registration fees, per diem, and related costs incurred as a result of this mandate.

(b) Commission Workshops

Participation in workshops convened by the Commission is reimbursable. Such costs include, but are not limited to, salaries and benefits, transportation and per diem. This does not include reimbursement for participation in rulemaking proceedings.

For audit purposes all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

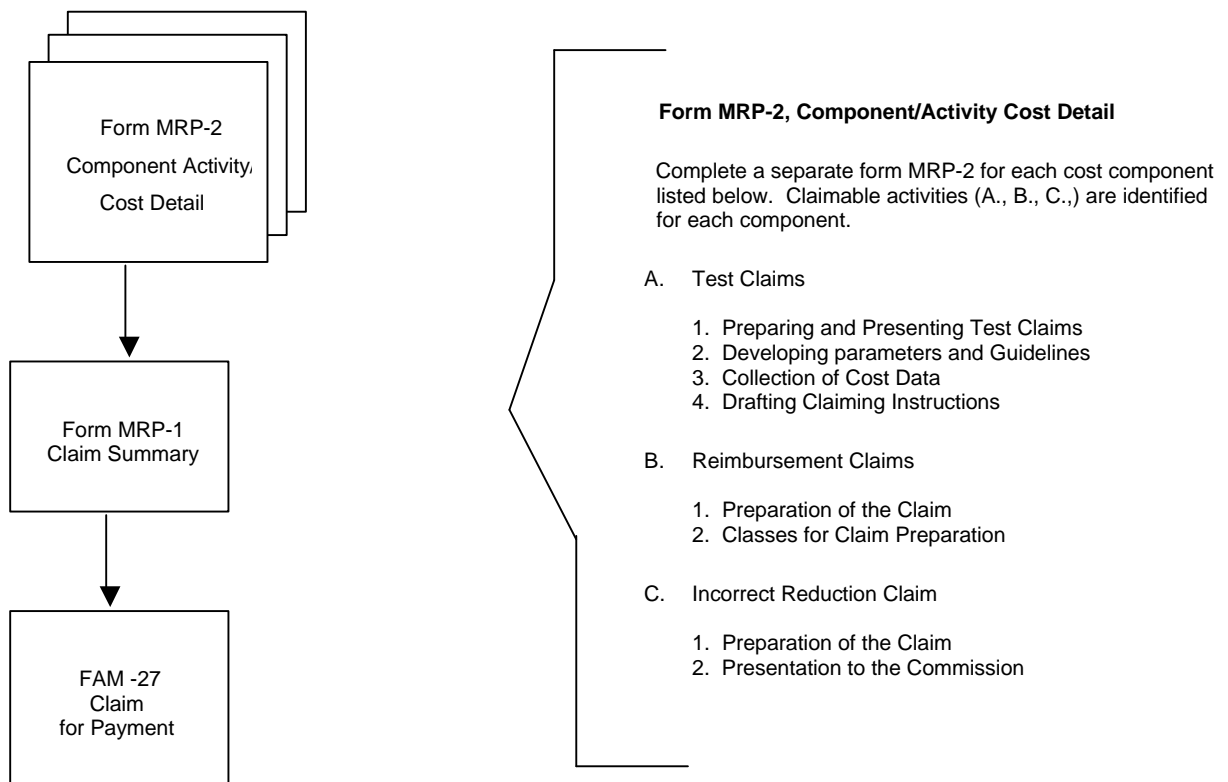
B. Form MRP-1, Claim Summary

This form is used to summarize direct costs by claim component and compute the allowable indirect costs for the mandate. Claim statistics shall identify the work performed for which costs are claimed. The claimant must give the chapter/statute and name of each mandated program. If claiming the cost of a successful test claim or incorrect reduction claim, give the date when the claim was heard by the Commission on State Mandates. Direct costs on this form are derived from form MRP-2 and carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form MRP-1 must be carried forward to this form in order for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms

MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY					FORM CB-1
(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>			Fiscal Year 19 ____/19 ____	
Rodda Act Direct Costs	Cost Elements				
(03) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel	(d) Contract Services	(e) Total
1. Determination of Bargaining Units and Exclusive Representation					
2. Election of Unit Representation					
3. Cost of Negotiations					
4. Impasse Proceedings					
5. Collective Bargaining Agreement Disclosure					
6. Contract Administration					
7. Unfair Labor Charges					
(04) Total Rodda Act Direct Costs					
Winton Act Direct Costs					
(05) Base Year, 1974/75 Direct Costs					
(06) Base Year Direct Costs Adjusted by IPD	[Line (05)(e) x 2.956] for 1998/99 f.y.				
(07) Increased Direct Costs	[Line (04)(e) - line (06)]				
Indirect Costs					
(08) Total Rodda Act Direct Costs less Contract Services	[Line (04)(e) - line (04)(d)]				
(09) Base Year Costs less Contract Services adjusted by IPD	[{Line (05)(e) - line (05)(d)} x 2.956]				
(10) Increased Direct Costs less Contract Services	[Line (08) - line (09)]				
(11) Indirect Cost Rate	From J-380, J-580 or FAM-27C				
(12) Increased Indirect Costs	[Line (10) x line (11)]				
(13) Total Increased Direct and Indirect Costs	[Line (07) + line (12)]				
Cost Reduction					
(14) Less: Offsetting Savings, if applicable					
(15) Less: Other Reimbursements, if applicable					
(16) Total Claimed Amount	[Line (13) - {Line (14) + line (15)}]				

**COLLECTIVE BARGAINING
CLAIM SUMMARY
Instructions**

**FORM
CB-1**

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form CB-1 must be filed for a reimbursement claim. Do not complete form CB-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CB-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) For each of the reimbursable components, enter the total allowable cost from form CB-2, line (05) columns (d) through (g) onto form CB-1, block (03), lines (1) through (7), columns (a) through (d). Total each line and enter in column (e).
- (04) Add columns (03)(d) and (e) for Cost Elements, and enter the totals on this line.
- (05) Method A. Enter the 1974/75 Winton Act (base year) costs on line (05)(e). Enter on line (05)(d) any contract service costs included in line (05)(e).
- Method B. Enter the amount from form CB-1.1, line (04)(b) onto line (05)(e). Enter on line (05)(d) any contract service costs included in line (05)(e).
- (06) Method A. Multiply the base year cost on line (05)(e) by the implicit price deflator (IPD). The 1998/99 implicit price deflator is 2.956.
- Method B. Enter the amount from form CB-1.1, line (04)(d).
- (07) Subtract the Base Year Direct Costs Adjusted by the Implicit Price Deflator, line (06), from Total Rodda Act Direct Cost, line (04)(e).
- (08) Subtract Total Contract Services, line (04)(d), from Total Rodda Act Direct Costs, line (04)(e).
- (09) Subtract Base Year Contract Services, line (05)(d) from Base Year, 1974/75 Direct Costs, line (05)(e) and multiply the remainder by the Implicit Price Deflator.
- (10) Subtract Base Year Costs less Contract Services adjusted by IPD, line (09) from Total Rodda Act Direct Costs less Contract Services, line (08).
- (11) Enter the indirect cost rate. School districts (K-12) may compute the amount of indirect costs to claim by multiplying their total direct costs by the State Department of Education forms J-380 or J-580 rate applicable to the fiscal year of costs. Community college districts may use the federally approved OMB A-21 rate, or the rate computed using form FAM-29C.
- (12) Multiply Incremental Direct Costs less Contract Services, line (10), by Indirect Cost Rate, line (11).
- (13) Enter the sum of Incremental Costs, line (07), and Incremental Indirect Costs, line (12).
- (14) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (15) Less: Other Reimbursements, if applicable. In addition, enter the amount of other reimbursements received from any source, including but not limited to service fees collected, federal funds, or other state funds which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (16) Total Claimed Amount.. Subtract the sum of Offsetting Savings, line (14), and Other Reimbursements, line (15), from Total Increased Direct and Indirect Costs, line (13). Enter the remainder of this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.

IMMUNIZATION RECORDS CLAIM SUMMARY Instructions			FORM IR-1
(01) Claimant:	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 19__/19__	
Claim Statistics			
(03) Number of new entrants for each school in the district			
(a) Name of School	(b) Kindergarten Entrants	(c) Out-of-State Transfers	(d) Total
(04) Total New Entrants			
(05) New Entrant Reimbursement Rate: \$4.63 for 1998/99 actual and \$4.73 for 1999/00 estimated			
(06) Total Costs	[Line (04)(d) x line (05)] unit cost rate as appropriate		
Cost Reduction			
(07) Less: Offsetting Savings, if applicable			
(08) Less: Other Reimbursements, if applicable			
(09) Total Claimed Amount			[Line (06) - {Line (07) + Line (08)}]

IMMUNIZATION RECORDS CLAIM SUMMARY Instructions	FORM IR-1
--	----------------------------

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
- Form IR-1 must be filed for a reimbursement claim. Do not complete form IR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form IR-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Number of new entrants for each school in the district. List in column (a) each school in the district, in column (b) enter the number of kindergarten entrants, and in column (c) enter the number of out-of-state transfers.
- (04) Total New Entrants. Add columns (b) and (c) and enter the total in column (d).
- (05) New Entrant Reimbursement Rate. Enter the specified unit rate for the fiscal year of claim.
- (06) Total Costs. Enter the product of multiplying Total New Entrants, line (04)(d), times the appropriate New Entrant Reimbursement Rate, line (05).
- (07) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (08) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source (i.e., service fees collected, federal funds, other state funds etc.,) which reimbursed any portion of the mandated program. Submit a detailed schedule of the reimbursement sources and amounts.
- (09) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (06), and Other Reimbursements, line (07), from Total Costs, line (05). Enter the remainder of this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS PUPIL EXCLUSIONS COMPONENT/ACTIVITY COST DETAIL	FORM PE-2.1
---	------------------------------

(01) Claimant	(02) Fiscal Year Costs Were Incurred
---------------	--------------------------------------

(03) Reimbursable Component: Exclusion Notice

(04) Uniform Cost Allowance: Complete the following for the fiscal year of claim.

(a)	(b)	(c)	(d)
Unit Rate Per Page	Number of Pages in the Standard Text	Number of Pupils Excluded Per H & S Code § 120230, or Education Code §	Total Cost (a) x (b) x (c)

Instructions

(01) Enter the name of the claimant.

(02) Enter the fiscal year of costs.

(03) Leave blank.

(04) (a) Enter the unit rate per page for reimbursement of cost of the pupil exclusion notice from the rates listed below.

Fiscal Years	Unit Rate Per Page
1993-94	0.1500
1994-95	0.1544
1995-96	0.1594
1996-97	0.1639
1997-98	0.1664
1998-99	0.1675

(b) Enter the number of pages in the standard text.

(c) Enter the number of pupils that were excluded per Health and Safety Code section 120230, or Education Code section 49451.

(d) Enter the result of multiplying column (a) by the product of column (b) and column (c). Carry this total forward to line (08) of form PE-1.

MANDATED COSTS PHYSICAL EXAMINATION FOR SCOLIOSIS CLAIM SUMMARY				FORM PES-1	
(01) Claimant		(02) Type of Claim:		Fiscal Year	
		Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>		19__/19__	
Claim Statistics					
(03)(a) Number of students screened					
(b) Number of students rescreened					
(c) Number of students referred to medical care					
Unit Cost Method					
(04) Total Costs:				[Line (03)(a) x \$5.56 per student for 1998/99 F. Y.]	
Actual Cost Method					
Direct Costs			Cost Elements		
(05) Reimbursable Components:	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contracted Services	(d) Total	
1. Parental Notification					
2. Examination of Students					
3. Rescreening and Referral					
4. Administration of Program					
(06) Total Direct Costs					
Indirect Costs					
(07) Indirect Cost Rate		[From J-380 or J-580]			%
(08) Total Indirect Costs		[{Line (06)(d) - line (06)(c)} x line (07)]			
(09) Total Costs:		[Line (06)(d) + line (08)]			
Cost Reduction					
(10) Less: Offsetting Savings, if applicable					
(11) Less: Other Reimbursements, if applicable					
(12) Total Claimed Amount:		[Line (04) or line (09) - {line (10) + line (11)}]			

PHYSICAL EXAMINATION FOR SCOLIOSIS CLAIM SUMMARY Instructions	FORM PES-1
--	-----------------------------

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form PES-1 must be filed for a reimbursement claim. Do not complete form PES-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form PES-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) (a) Number of students screened. Enter the number of students, seventh grade females and eighth grade males.
- (b) Number of students rescreened. Enter the number of students who are questionable after the first screening and are screened again at a later date by someone other than the original screener. Only claimants who select the Actual Cost Method of reimbursement must provide data on the number of students rescreened.
- (c) Number of students referred to medical care. Enter the number of students who have positive indication of scoliosis and are referred to medical care. Only the claimants who select the Actual Cost Method of reimbursement must provide data on the number of students referred to medical care.
- (04) Total Costs. If you are using the Unit Cost Method, multiply line (03)(a) by \$5.56, the reimbursable unit cost per student for the 1998/99 fiscal year. Do not complete line (05) through (09). Proceed directly to line (10) and complete through line (12).
- (05) Reimbursable Components. If you are using the Actual Cost Method, enter the cost related to each reimbursable component from form PES-2, line (05), columns (d), (e), and (f). Total each row.
- Do not complete line (04) if you are using the Actual Cost Method of reimbursement.
- (06) Total Direct Costs. Total block (05), columns (a), (b), (c), and (d).
- (07) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of claim.
- (08) Indirect Costs. Enter the result of multiplying the difference of Total Direct Costs, line (06)(d), and Contracted Services, line (06)(c) by the Indirect Cost Rate, line (07).
- (09) Total Costs. Enter the sum of line (06)(d) and line (08).
- (10) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (11) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source (i.e., service fees collected, federal funds, other state funds, etc.) which reimbursed any portion of the mandated cost program. Submit a detailed schedule of the reimbursement sources and amounts.
- (12) Total Claimed Amount. If the Unit Cost Method is used, subtract the sum of Offsetting Savings, line (10), and Other Reimbursements, line (11), from Total Costs, line (04). Enter the remainder of this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.

MANDATED COSTS GRADUATION REQUIREMENTS COMPONENT/ACTIVITY COST DETAIL					FORM GR-2	
(01) Claimant			(02) Fiscal Year Costs Were Incurred			
(03) Reimbursable Components: Check only one box per form to identify the component being claimed.						
<div style="display: flex; flex-direction: column; gap: 10px;"> <div><input type="checkbox"/> Acquisition Cost</div> <div><input type="checkbox"/> Remodeling Cost</div> <div><input type="checkbox"/> Staffing and Supplies</div> </div>						
(04) Description of Expenses: Complete columns (a) through (g).			Object Accounts			
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Capital Outlays
(05) Total <input type="text"/> Subtotal <input type="text"/> Page: _____ of _____						

GRADUATION REQUIREMENTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM GR-2
--	----------------------------

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year in which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form GR-2 shall be prepared for each component which applies.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in line (03), enter the employee names, position titles, a brief description of their activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contracted services, and capital outlays needed to acquire space and equipment. Contracted Services are reimbursable to the extent that activities performed require special skills or knowledge that are not readily available from the claimant's staff. The maximum reimbursable fee for contracted services is \$ 100.04 per hour for the 1998/99 fiscal year. If a piece of equipment acquired for the Graduation Requirement program is also utilized for other programs, only a prorated cost of the equipment is reimbursable. For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.
- (05) Total line (04), columns (d), (e), (f), and (g) and enter the sum on this line. Check the appropriate box to

Object/ Subobject Accounts	Columns							Submit these supporting documents
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits	Title	Benefit Rate		Benefits = Benefit Rate x Salaries				
	Activities							
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity			
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed		Invoice
Fixed Assets	Description of Equipment Purchased Equipment I D Number(s)	Unit Cost	Quantity Used				Itemized Cost of Fixed Asset	Invoice

indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form GR-1, block (04), columns (a), (b), (c), and (d).

NOTIFICATION OF TRUANCY CLAIM SUMMARY Instructions		FORM NOT-1
(01) Claimant:	(02) Type of Claim: Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 19___/19___
Claim Statistics		
(03) Number of truant notifications.		
Cost		
(04) Unit Cost per an initial truancy notification (\$11.70 the 1998-99 fiscal year)		
(05) Total Costs [Line (03) x line (04)]		
Cost Reduction		
(06) Less: Offsetting Savings, if applicable		
(07) Less: Other Reimbursements, if applicable		
(08) Total Claimed Amount [Line (05) - {(Line (06) + Line (07))}]		

NOTIFICATION OF TRUANCY CLAIM SUMMARY Instructions	FORM NOT-1
---	-----------------------------

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed.
Enter the fiscal year of costs.
- Form NOT-1 must be filed for a reimbursement claim. Do not complete form NOT-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form NOT-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Number of truant notifications. Enter the number of initial notifications sent upon the student's fourth unexcused absence to inform the parent or guardian of their child's absence from school without a valid excuse or is tardy in excess of thirty (30) minutes for more than three days in one school year.
- (04) Unit cost rate for the 1998/99 fiscal year is \$11.70 per initial notification. This cost rate will be updated yearly and listed in the annual updates to claiming instructions mailed to school districts in September.
- (05) Total Costs. Multiply line (03) by the unit cost rate, line (04).
- (06) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (07) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source (i.e., service fees collected, federal funds, other state funds etc.) which reimbursed any portion of the mandated program. Submit a detailed schedule of the reimbursement sources and amounts.
- (08) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (06), and Other Reimbursements, line (07), from Total Costs, line (05). Enter the remainder of this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS SCHOOLSITE DISCIPLINE RULES CLAIM SUMMARY			FORM SDR-1
(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement <input type="checkbox"/>		
	Estimated <input type="checkbox"/>		19___/19___
(03) Reimbursable Components			
(A)	(B)	(C)	(D)
School Types	Number of Copies of Schoolsite Discipline Rules Distributed	Unit Reimbursement Rates	(B) x (C) Total Costs
(1) Elementary Schools			
(2) Middle/Junior High Schools			
(3) High Schools			
(4) Other Schools			
(04) Total Costs			
(05) Less: Offsetting Savings, if applicable			
(06) Less: Other Reimbursements, if applicable			
(07) Total Claimed Amount			[Line (04) - {line (05) + line (06)}]

SCHOOLSITE DISCIPLINE RULES CLAIM SUMMARY Instructions	FORM SDR-1
---	-----------------------------

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form SDR-1 must be filed for a reimbursement claim. Do not complete form SDR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07), Estimated. However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form SDR-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) (B) Enter the number of copies of schoolsite discipline rules distributed to students of each school type. "Other Schools" include K-12, Continuation High, Alternative, Special Education, and Juvenile Hall/Court/Community Schools. In lieu of the number of copies of rules distributed to students, the actual district enrollment for the school type at the time of distribution or the district's annual average daily attendance (ADA) by school type can be used.

(C) Enter the unit reimbursement rates for the school type as follows:

Fiscal Years	Elementary Schools	Middle/Junior High	High Schools	Other Schools
1993-94	\$ 0.2000	\$ 0.2500	\$ 0.3500	\$ 0.3500
1994-95	0.2047	0.2558	0.3582	0.3582
1995-96	0.2109	0.2636	0.3691	0.3691
1996-97	0.2164	0.2704	0.3786	0.3786
1997-98	0.2197	0.2746	0.3844	0.3844
1998-99	0.2234	0.2792	0.3909	0.3909

(D) Enter the total of Multiplying columns (B) times (C).

(04) Total Costs. Enter the total for column (D).

(05) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(06) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source, including but not limited to, service fees collected, federal funds, and other state funds which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(07) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (05), and Other Reimbursements, line (06), from Total Costs, line (04). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.